

P.O. BOX 2800
 HONOLULU, HAWAII 96803-2800
 FIVE WATERFRONT PLAZA, 4TH FLOOR
 500 ALA MOANA BOULEVARD
 HONOLULU, HAWAII 96813

McCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

PHONE: (808) 529-7300
 FACSIMILE: (808) 524-8293
 E-MAIL: INFO@M4LAW.COM
 FED TAX I.D. NO. 99-080339

CLIENT : 17085	CURRENT FEES AND TAX	\$6,869.35
CASE : 44093	CURRENT COSTS AND TAX	0.00
DATE : 01/17/02		
INVOICE : 114324		
ATTORNEY: FRANKLIN K. MUKAI		6,869.35

SPORTS SHINKO (MILILANI) CO., LTD
 95-176 KUAHELANI AVENUE
 MILILANI, HI 96789



PAYMENT DUE UPON RECEIPT

SPORTS SHINKO (MILILANI) CO., LTD
 RE: MILILANI GOLF COURSE

DATE: 01/17/02
 INVOICE: 114324

FOR PROFESSIONAL SERVICES RENDERED through 12/31/01

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/03/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON FORM OF PURCHASE AND SALE AGREEMENT	0.20	45.00
12/04/01	STACEY C. G. HEE - LEGAL SERVICE - BEGIN DRAFT OF FORM OF PURCHASE AND SALE AGREEMENT FOR GOLF COURSES AND HOTELS	0.70	105.00
12/04/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	1.00	350.00
12/04/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.10	22.50
12/05/01	STACEY C. G. HEE - LEGAL SERVICE - CONTINUE DRAFT OF FORM OF PURCHASE AND SALE FOR GOLF COURSES AND HOTELS; DRAFT FORM OF STOCK PURCHASE AGREEMENT	1.20	180.00
12/05/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	1.30	455.00
12/05/01	ASAOKO C. SHIMAZU - LEGAL SERVICE - REVIEW PURCHASE AND SALE AGREEMENT	0.10	15.00
12/05/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	1.40	315.00
12/06/01	STACEY C. G. HEE - LEGAL SERVICE - DRAFT FORM OF PURCHASE AND SALE AGREEMENT (LEASEHOLD)	1.20	180.00

082 1046

To insure proper credit, please note case or invoice number on your check.
 TERMS: PAYABLE UPON RECEIPT.

EXHIBIT 21

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HONOLULU, HAWAII 96813
 SPORTS SHINAI (MILILANI) CO., LTD
 01/17/02
 PAGE 2

McCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

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 FED TAX I.D. NO. 99-080339

CLIENT: 17085
 CASE: 44093
 INVOICE: 114324

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/06/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.40	140.00
12/06/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON STOCK PURCHASE AGREEMENT	0.60	185.00
12/07/01	FRANKLIN K. MUKAI - LEGAL SERVICE - CONF MR. KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	1.00	350.00
12/07/01	PETER J. HAMASAKI - LEGAL SERVICE - DRAFT PURCHASE AND SALE AGREEMENT (STOCK AND ASSETS); DRAFT STOCK PURCHASE AGREEMENT; DRAFT CONFIDENTIALITY AGREEMENT; DRAFT TRANSMITTAL TO KOBAYASHI GROUP; MEETING WITH MR. KINOSHITA AND A. YEE.	1.20	270.00
12/10/01	STACEY C. G. HEE - LEGAL SERVICE - REVIEW AGREEMENTS; MEETING WITH CLIENT	0.60	90.00
12/10/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; CONF W/MR. KINOSHITA; TELECON WAYNE TANIGAWA OF THE KOBAYASHI GROUP	1.10	385.00
12/10/01	PETER J. HAMASAKI - LEGAL SERVICE - MEETING WITH MR. KINOSHITA; FOLLOW UP CORRESPONDENCE WITH KOBAYASHI GROUP.	0.70	157.50
12/11/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTIES	0.20	70.00
12/12/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	0.40	140.00
12/13/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.60	210.00
12/14/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE	0.70	245.00
12/17/01	STACEY C. G. HEE - LEGAL SERVICE - RESEARCH RE: RECORDATION OF JAPANESE LANGUAGE DOCUMENT IN HAWAII; TELEPHONE CONFERENCE WITH HARRIET AT THE BUREAU OF CONVEYANCES AND DAVID FONG AT THE LAND COURT	0.20	60.00
12/17/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTY; TELECON MR. TOSHIRO KINOSHITA; CONF SATOSHI KINOSHITA	1.20	420.00

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 SPORTS SHINAKI (MILILANI) CO., LTD
 01/17/02
 PAGE 3

McCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

PHONE: (808) 529-7300
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 E-MAIL: INFO@MALAW.COM
 FED TAX ID. NO. 99-0080339

CLIENT: 17085
 CASE: 44093
 INVOICE: 114324

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/17/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH T. KINOSHITA AND S. KINOSHITA	0.30	45.00
12/17/01	PETER J. HAMASAKI - LEGAL SERVICE - RESEARCH REGARDING RECORDATION OF MEMORANDUM OF FOREIGN LANGUAGE DOCUMENTS IN BUREAU OF CONVEYANCES OR LAND COURT	0.40	90.00
12/18/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW STRUCTURE; REVIEW FINANCIALS	0.80	280.00
12/18/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH S. KINOSHITA	0.10	15.00
12/19/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.60	210.00
12/20/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	0.80	280.00
12/21/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS; CONF SATOSHI KINOSHITA, WAYNE TANIGAWA	0.80	280.00
12/24/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	0.80	280.00
12/26/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	0.80	280.00
12/27/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	0.80	280.00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW CORPORATE STRUCTURE; REVIEW FINANCIALS	0.70	245.00
TOTAL HOURS AND FEES		23.00	\$6,595.00

ATTORNEY	HOURS	RATE	AMOUNT
PETER J. HAMASAKI	4.60	225.00	1,035.00
FRANKLIN K. MUKAI	14.00	350.00	4,900.00
STACEY C. Q. HEE	3.90	150.00	585.00
ASAKO C. SHIMAZU	0.50	150.00	75.00

082-1048

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 01/17/02
 PAGE 4

McCORRISTON MILLER MUKAI MACKINNON LLP

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 FED TAX I.D. NO. 99-0080339

CLIENT: 17085
 CASE: 44093
 INVOICE: 114924

TOTAL CURRENT FEES	\$6,595.00
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STATE TAX AT 4.16%	274.35
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TOTAL FEES AND TAX	\$6,869.35
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CURRENT INVOICE DUE	\$6,869.35
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082 1049

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FED TAX I.D. NO. 99-008039

CLIENT : 17091
CASE : 43920
DATE : 01/17/02
INVOICE : 114327
ATTORNEY: FRANKLIN K. MUKAI

CURRENT FEES AND TAX
CURRENT COSTS AND TAX

\$3,434.68
0.00

3,434.68

SPORTS SHINKO (PUKALANI) CO., LTD
360 PUKALANI STREET
PUKALANI, HI 96788

**DEPOSITION
EXHIBIT
24**

F. Mukai

PAYMENT DUE UPON RECEIPT

SPORTS SHINKO (PUKALANI) CO., LTD
RE: PUKALANI GOLF COURSE

DATE: 01/17/02
INVOICE: 114327

FOR PROFESSIONAL SERVICES RENDERED through 12/31/01

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/03/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON FORM OF PURCHASE AND SALE AGREEMENT	0.10	22.50
12/04/01	STACEY C. G. HEE - LEGAL SERVICE - BEGIN DRAFT OF FORM OF PURCHASE AND SALE AGREEMENT FOR GOLF COURSES AND HOTELS	0.35	52.50
12/04/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	0.85	297.50
12/04/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.05	11.25
12/05/01	STACEY C. G. HEE - LEGAL SERVICE - CONTINUE DRAFT OF FORM OF PURCHASE AND SALE FOR GOLF COURSES AND HOTELS; DRAFT FORM OF STOCK PURCHASE AGREEMENT	0.60	90.00
12/05/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	0.30	105.00
12/05/01	ASAOKO C. SHIMAZU - LEGAL SERVICE - REVIEW PURCHASE AND SALE AGREEMENT	0.05	7.50
12/05/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.70	157.50
12/06/01	STACEY C. G. HEE - LEGAL SERVICE - DRAFT FORM OF PURCHASE AND SALE AGREEMENT (LEASEHOLD)	0.60	90.00

082 1636

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SPORTS SHINKU (PUKALANI) CO., LTD
01/17/02
PAGE 2

CLIENT: 17091
CASE: 43920
INVOICE: 114327

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/06/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.20	70.00
12/06/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON STOCK PURCHASE AGREEMENT	0.30	67.50
12/07/01	FRANKLIN K. MUKAI - LEGAL SERVICE - CONF MR. KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	0.50	175.00
12/07/01	PETER J. HAMASAKI - LEGAL SERVICE - DRAFT PURCHASE AND SALE AGREEMENT (STOCK AND ASSETS); DRAFT STOCK PURCHASE AGREEMENT; DRAFT CONFIDENTIALITY AGREEMENT; DRAFT TRANSMITTAL TO KOBAYASHI GROUP; MEETING WITH MR. KINOSHITA AND A. YEE.	0.60	135.00
12/10/01	STACEY C. G. HEE - LEGAL SERVICE - REVIEW AGREEMENTS; MEETING WITH CLIENT	0.30	45.00
12/10/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; CONF W/MR. T. KINOSHITA; TELECON WAYNE TANIGAWA OF THE KOBAYASHI GROUP	0.55	192.50
12/10/01	PETER J. HAMASAKI - LEGAL SERVICE - MEETING WITH MR. KINOSHITA; FOLLOW UP CORRESPONDENCE WITH KOBAYASHI GROUP.	0.35	78.75
12/11/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTIES	0.10	35.00
12/12/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	0.20	70.00
12/13/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.30	105.00
12/14/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE	0.35	122.50
12/17/01	STACEY C. G. HEE - LEGAL SERVICE - RESEARCH RE: RECORDATION OF JAPANESE LANGUAGE DOCUMENT IN HAWAII; TELEPHONE CONFERENCE WITH HARRIET AT THE BUREAU OF CONVEYANCES AND DAVID FONG AT THE LAND COURT	0.10	15.00
12/17/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTY; TELECON MR. TOSHIRO KINOSHITA; CONF SATOSHI KINOSHITA	0.60	210.00

082 1637

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HONOLULU, HAWAII 96803-2800
FIVE WATERFRONT PLAZA, 4TH FLOOR
500 ALA MOANA BOULEVARD
HONOLULU, HAWAII 96813
SPORTS SHINKU (PUKALANI) CO., LTD
01/17/02
PAGE 3

MCCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

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E-MAIL: INFO@M4LAW.COM
FED TAX I.D. NO. 99-0080339

CLIENT: 17091
CASE: 43920
INVOICE: 114327

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/17/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH T. KINOSHITA AND S. KINOSHITA	0.15	22.50
12/17/01	PETER J. HAMASAKI - LEGAL SERVICE - RESEARCH REGARDING RECORDATION OF MEMORANDUM OF FOREIGN LANGUAGE DOCUMENTS IN BUREAU OF CONVEYANCES OR LAND COURT	0.20	45.00
12/18/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW STRUCTURE; REVIEW FINANCIALS	0.40	140.00
12/18/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH S. KINOSHITA	0.05	7.50
12/19/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.30	105.00
12/20/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	0.40	140.00
12/21/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS; CONF SATOSHI KINOSHITA, WAYNE TANIGAWA	0.40	140.00
12/24/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	0.40	140.00
12/26/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	0.40	140.00
12/27/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	0.40	140.00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW CORPORATE STRUCTURE; REVIEW FINANCIALS	0.35	122.50

TOTAL HOURS AND FEES	11.50	\$3,297.50
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ATTORNEY	HOURS	RATE	AMOUNT
PETER J. HAMASAKI	2.30	225.00	517.50
FRANKLIN K. MUKAI	7.00	350.00	2,450.00
STACEY C. Q. HEE	1.95	150.00	292.50
ASAKO C. SHIMAZU	0.25	150.00	37.50

082 1638

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TERMS: PAYABLE UPON RECEIPT.

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 FIVE WATERFRONT PLAZA, 4TH FLOOR
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 HONOLULU, HAWAII 96813
 SPORTS SHINKO (PUKALANI) CO., LTD
 01/17/02
 PAGE 4

McCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

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 FED TAX I.D. NO. 99-0080339

CLIENT: 17091
 CASE: 43920
 INVOICE: 114327

TOTAL CURRENT FEES \$3, 297. 50

STATE TAX AT 4. 16% 137. 18

TOTAL FEES AND TAX \$3, 434. 68

CURRENT INVOICE DUE \$3, 434. 68

082 1639

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HONOLULU, HAWAII 96803-2800
 FIVE WATERFRONT PLAZA, 4TH FLOOR
 500 ALA MOANA BOULEVARD
 HONOLULU, HAWAII 96813

McCORRISTON MILLER MUKAI MACKINNON LLP

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PHONE: (808) 529-7300
 FACSIMILE: (808) 524-8293
 E-MAIL: INFO@M4LAW.COM
 FED TAX I.D. NO. 99-0080339

CLIENT : 17089
 CASE : 43913
 DATE : 01/17/02
 INVOICE : 114326
 ATTORNEY: FRANKLIN K. MUKAI

CURRENT FEES AND TAX	\$4, 929. 37
CURRENT COSTS AND TAX	26. 96
	<hr/>
	4, 956. 33

SPORTS SHINKO (KAUAI) CO., LTD
 2545 KIAHUNA PLANTATION DRIVE
 KOLOA, HI 96756

DEPOSITION
EXHIBIT
29

F. Mukai

PAYMENT DUE UPON RECEIPT

SPORTS SHINKO (KAUAI) CO., LTD
 RE: KIAHUNA GOLF COURSE

DATE: 01/17/02
 INVOICE: 114326

FOR PROFESSIONAL SERVICES RENDERED AND COSTS ADVANCED through 12/31/01

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/01/01	D. SCOTT MACKINNON - LEGAL SERVICE - REVIEW DRAFT OF RELEASE OF MORTGAGE.	0. 30	90. 00
12/01/01	ASAKO C. SHIMAZU - LEGAL SERVICE - CONFERENCE WITH T. KINOSHITA, S. KINOSHITA, R. HANADA AND A. YEE.	2. 50	375. 00
12/03/01	ASAKO C. SHIMAZU - LEGAL SERVICE - RE KOLOA BYPASS ROAD - TELEPHONE CONFERENCE WITH S. KINOSHITA REGARDING CONFIRMATION OF FINAL PAYMENT UNDER PROMISSORY NOTE; FINALIZE RELEASE OF MORTGAGE; DRAFT LETTER TO S. WONG RE EXECUTION OF RELEASE	0. 50	75. 00
12/03/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON FORM OF PURCHASE AND SALE AGREEMENT.	0. 10	22. 50
12/04/01	STACEY C. G. HEE - LEGAL SERVICE - BEGIN DRAFT OF FORM OF PURCHASE AND SALE AGREEMENT FOR GOLF COURSES AND HOTELS.	0. 35	52. 50
12/04/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO.	0. 50	175. 00
12/04/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT.	0. 05	11. 25
12/05/01	STACEY C. G. HEE - LEGAL SERVICE - CONTINUE DRAFT OF FORM OF PURCHASE AND SALE FOR GOLF	0. 60	90. 00

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SPORTS SHINKS (KAUAI) CO., LTD
01/17/02
PAGE 2McCORRISTON MILLER MUKAI MACKINNON LLP

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FED TAX I.D. NO. 99-0080339CLIENT: 17089
CASE: 43913
INVOICE: 114326

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
COURSES AND HOTELS; DRAFT FORM OF STOCK PURCHASE AGREEMENT			
12/05/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE.	0. 65	227. 50
12/05/01	ASAKO C. SHIMAZU - LEGAL SERVICE - REVIEW PURCHASE AND SALE AGREEMENT.	0. 05	7. 50
12/05/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0. 70	157. 50
12/06/01	STACEY C. G. HEE - LEGAL SERVICE - DRAFT FORM OF PURCHASE AND SALE AGREEMENT (LEASEHOLD)	0. 60	90. 00
12/06/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS.	0. 20	70. 00
12/06/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON STOCK PURCHASE AGREEMENT.	0. 30	67. 50
12/07/01	ASAKO C. SHIMAZU - LEGAL SERVICE - CONFERENCE WITH T. KINOSHITA, S. KINOSHITA, H. HANADA AND A. YEE.	2. 50	375. 00
12/07/01	FRANKLIN K. MUKAI - LEGAL SERVICE - CONF MR. KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE.	0. 50	175. 00
12/07/01	PETER J. HAMASAKI - LEGAL SERVICE - DRAFT PURCHASE AND SALE AGREEMENT (STOCK AND ASSETS); DRAFT STOCK PURCHASE AGREEMENT; DRAFT CONFIDENTIALITY AGREEMENT; DRAFT TRANSMITTAL TO KOBAYASHI GROUP; MEETING WITH MR. KINOSHITA AND A. YEE.	0. 60	135. 00
12/10/01	ASAKO C. SHIMAZU - LEGAL SERVICE - CONFERENCE WITH T. KINOSHITA AND S. KINOSHITA.	3. 00	450. 00
12/10/01	STACEY C. G. HEE - LEGAL SERVICE - REVIEW AGREEMENTS; MEETING WITH CLIENT	0. 30	45. 00
12/10/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; CONF W/MR. TOSHIQ KINOSHITA; TELECON WAYNE TANIGAWA OF THE KOBAYASHI GROUP.	0. 55	192. 50
12/10/01	PETER J. HAMASAKI - LEGAL SERVICE - MEETING WITH MR. KINOSHITA; FOLLOW UP CORRESPONDENCE WITH KOBAYASHI GROUP.	0. 35	78. 75

082 1397

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 SPORTS SHINKEI (KAUAI) CO., LTD
 01/17/02
 PAGE 3

McCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

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 FACSIMILE: (808) 524-8293
 E-MAIL: INFO@M4LAW.COM
 FED TAX I.D. NO. 99-008039

CLIENT: 17089
 CASE: 43913
 INVOICE: 114326

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/11/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTIES.	0.10	35.00
12/12/01	D. SCOTT MACKINNON - LEGAL SERVICE - REVIEW VOICE MAIL MESSAGE FROM S. WONG AND E-MAIL COPY OF REVISIONS TO RELEASE OF MORTGAGE.	0.25	75.00
12/12/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO.	0.10	35.00
12/13/01	D. SCOTT MACKINNON - LEGAL SERVICE - DISCUSSION WITH STACEY WONG.	0.10	30.00
12/13/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS.	0.30	105.00
12/14/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE.	0.35	122.50
12/17/01	STACEY C. G. HEE - LEGAL SERVICE - RESEARCH RE: RECORDATION OF JAPANESE LANGUAGE DOCUMENT IN HAWAII; TELEPHONE CONFERENCE WITH HARRIET AT THE BUREAU OF CONVEYANCES AND DAVID FONG AT THE LAND COURT	0.10	15.00
12/17/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTY; TELECON MR. TOSHIO KINOSHITA; CONF SATOSHI KINOSHITA.	0.60	210.00
12/17/01	ASAOKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH T. KINOSHITA AND S. KINOSHITA	0.15	22.50
12/17/01	PETER J. HAMASAKI - LEGAL SERVICE - RESEARCH REGARDING RECORDATION OF MEMORANDUM OF FOREIGN LANGUAGE DOCUMENTS IN BUREAU OF CONVEYANCES OR LAND COURT.	0.20	45.00
12/18/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW STRUCTURE; REVIEW FINANCIALS.	0.40	140.00
12/18/01	ASAOKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH S. KINOSHITA.	0.05	7.50
12/19/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.30	105.00
12/20/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON	0.40	140.00

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 TERMS: PAYABLE UPON RECEIPT.

082 1398

P. O. BOX 2800

HONOLULU, HAWAII 96803-2800
 FIVE WATERFRONT PLAZA, 4TH FLOOR
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HONOLULU, HAWAII 96813
 SPORTS SHINKO (KAUAI) CO., LTD
 01/17/02
 PAGE 4

McCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

PHONE: (808) 529-7300
 FACSIMILE: (808) 524-8293
 E-MAIL: INFO@M4LAW.COM
 FED TAX ID. NO. 99-0080339

CLIENT: 17089
 CASE: 43913
 INVOICE: 114326

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
SATOUSHI KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE.			
12/21/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS; CONF SATOSHI KINOSHITA, WAYNE TANIGAWA.	0. 40	140. 00
12/24/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE.	0. 40	140. 00
12/26/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE.	0. 40	140. 00
12/27/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE.	0. 40	140. 00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW CORPORATE STRUCTURE; REVIEW FINANCIALS.	0. 35	122. 50
TOTAL HOURS AND FEES		20. 55	\$4, 732. 50
<hr/>			
ATTORNEY	HOURS	RATE	AMOUNT
PETER J. HAMASAKI	2. 30	225. 00	517. 50
D. SCOTT MACKINNON	0. 65	300. 00	195. 00
FRANKLIN K. MUKAI	6. 90	350. 00	2, 415. 00
STACEY C. G. HEE	1. 95	150. 00	292. 50
ASAKO C. SHIMAZU	8. 75	150. 00	1, 312. 50
TOTAL CURRENT FEES		\$4, 732. 50	
<hr/>		<hr/>	
STATE TAX AT 4. 16%		196. 87	
<hr/>		<hr/>	
TOTAL FEES AND TAX		\$4, 929. 37	
<hr/>			
DATE	COSTS ADVANCED	AMOUNT	
FAX CHARGE		8. 76	
XEROX CHARGE		18. 20	
<hr/>		<hr/>	
TOTAL CURRENT COSTS		\$26. 96	
<hr/>		<hr/>	
CURRENT INVOICE DUE		\$4, 956. 33	
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 E-MAIL: INFO@MALAW.COM
 FED TAX I.D. NO. 99-0808039

CLIENT : 19941
 CASE : 51891
 DATE : 01/17/02
 INVOICE : 114323
 ATTORNEY: FRANKLIN K. MUKAI

CURRENT FEES AND TAX	\$10,338.92
CURRENT COSTS AND TAX	103.00
	<hr/>
	10,441.92

QUEEN KAPIOLANI HOTEL
 150 KAPAHULU AVENUE
 HONOLULU, HI 96815

DEPOSITION
 EXHIBIT
 26
 F. Mukai

PAYMENT DUE UPON RECEIPT

QUEEN KAPIOLANI HOTEL
 RE: GENERAL

DATE: 01/17/02
 INVOICE: 114323

FOR PROFESSIONAL SERVICES RENDERED AND COSTS ADVANCED through 12/31/01

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/03/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON FORM OF PURCHASE AND SALE AGREEMENT	0.30	67.50
12/04/01	CARRIE K. OKINAGA - LEGAL SERVICE - TELEPHONE CALL FROM SHAWN LUIZ RE LIFT AND QUEEN KAPIOLANI HOTEL; TELEPHONE CALL TO SHIGERU TOMITA'S OFFICE RE SAME AND TELEPHONE CONFERENCE WITH SHAWN LUIZ RE SAME AND RE PFEIFFER'S VISIT ON DECEMBER 15.	0.30	51.00
12/04/01	STACEY C. G. HEE - LEGAL SERVICE - BEGIN DRAFT OF FORM OF PURCHASE AND SALE AGREEMENT FOR GOLF COURSES AND HOTELS	1.05	157.50
12/04/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	2.00	700.00
12/04/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.15	33.75
12/05/01	STACEY C. G. HEE - LEGAL SERVICE - CONTINUE DRAFT OF FORM OF PURCHASE AND SALE FOR GOLF COURSES AND HOTELS; DRAFT FORM OF STOCK PURCHASE AGREEMENT	1.80	270.00
12/05/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	1.40	470.00
12/05/01	ASAKO C. SHIMAZU - LEGAL SERVICE - REVIEW	0.15	22.50

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 HONOLULU, HAWAII 96803-2800
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 500 ALA MOANA BOULEVARD
 HONOLULU, HAWAII 96815
 QUEEN KAPI'OLANI HOTEL
 01/17/02
 PAGE 2

McCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

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 E-MAIL: INFO@M4LAW.COM
 FED TAX I.D. NO. 99-0080339

CLIENT: 19941
 CASE: 51891
 INVOICE: 1140223

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
PURCHASE AND SALE AGREEMENT			
12/05/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT.	2.10	472.50
12/06/01	STACEY C. G. HEE - LEGAL SERVICE - DRAFT FORM OF PURCHASE AND SALE AGREEMENT (LEASEHOLD)	1.80	270.00
12/06/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.60	210.00
12/06/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON STOCK PURCHASE AGREEMENT	0.90	202.50
12/07/01	FRANKLIN K. MUKAI - LEGAL SERVICE - CONF MR. KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	1.50	525.00
12/07/01	PETER J. HAMASAKI - LEGAL SERVICE - DRAFT PURCHASE AND SALE AGREEMENT (STOCK AND ASSETS); DRAFT STOCK PURCHASE AGREEMENT; DRAFT CONFIDENTIALITY AGREEMENT; DRAFT TRANSMITTAL TO KOBAYASHI GROUP; MEETING WITH MR. KINOSHITA AND A. YEE.	1.80	405.00
12/10/01	STACEY C. G. HEE - LEGAL SERVICE - REVIEW AGREEMENTS; MEETING WITH CLIENT	0.90	135.00
12/10/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; CONF W/MR. TOHIO KINOSHITA; TELECON WAYNE TANIGAWA OF THE KOBAYASHI GROUP	1.65	577.50
12/10/01	PETER J. HAMASAKI - LEGAL SERVICE - MEETING WITH MR. KINOSHITA; FOLLOW UP CORRESPONDENCE WITH KOBAYASHI GROUP.	1.05	236.25
12/11/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTIES	0.30	105.00
12/12/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	0.60	210.00
12/13/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.90	315.00
12/14/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE	1.05	367.50
12/17/01	STACEY C. G. HEE - LEGAL SERVICE - RESEARCH RE: RECORDATION OF JAPANESE LANGUAGE DOCUMENT	0.30	45.00

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*S. Continued on page 2000-2001

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 QUEEN KAPITOLANI HOTEL
 01/17/02
 PAGE 3

McCORRISTON MILLER MUKAI MACKINNON LLP

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 E-MAIL: INFO@M4LAW.COM
 FED TAX I.D. NO. 99-0080339

CLIENT: 19941
 CASE: 51891
 INVOICE: 114323

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
IN HAWAII; TELEPHONE CONFERENCE WITH HARRIET AT THE BUREAU OF CONVEYANCES AND DAVID FONG AT THE LAND COURT			
12/17/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTY; TELECON MR. TOSHIO KINOSHITA; CONF SATOSHI KINOSHITA	1. 80	630. 00
12/17/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH T. KINOSHITA AND S. KINOSHITA	0. 45	67. 50
12/17/01	PETER J. HAMASAKI - LEGAL SERVICE - RESEARCH REGARDING RECORDATION OF MEMORANDUM OF FOREIGN LANGUAGE DOCUMENTS IN BUREAU OF CONVEYANCES OR LAND COURT	0. 60	135. 00
12/18/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW STRUCTURE; REVIEW FINANCIALS	1. 20	420. 00
12/18/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH S. KINOSHITA	0. 15	22. 50
12/19/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0. 90	315. 00
12/20/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	1. 20	420. 00
12/21/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS; CONF SATOSHI KINOSHITA, WAYNE TANIGAWA	1. 20	420. 00
12/24/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	1. 20	420. 00
12/26/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	1. 20	420. 00
12/27/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	1. 20	420. 00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW CORPORATE STRUCTURE; REVIEW FINANCIALS	1. 05	367. 50
TOTAL HOURS AND FEES		34. 75	\$9, 925. 00

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 HONOLULU, HAWAII 96803-2800
 FIVE WATERFRONT PLAZA, 4TH FLOOR
 500 ALA MOANA BOULEVARD
 HONOLULU, HAWAII 96813
 QUEEN KAPIOLANI HOTEL
 01/17/02
 PAGE 4

McCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

PHONE: (808) 529-7300
 FACSIMILE: (808) 524-8293
 E-MAIL: INFO@M4LAW.COM
 FED TAX I.D. NO. 99-0080339

CLIENT: 19941
 CASE: 51891
 INVOICE: 114323

ATTORNEY	HOURS	RATE	AMOUNT
PETER J. HAMASAKI	6. 90	225. 00	1,552. 50
FRANKLIN K. MUKAI	20. 95	350. 00	7,332. 50
CARRIE K. OKINAGA	0. 30	170. 00	51. 00
STACEY C. G. HEE	5. 85	150. 00	877. 50
ASAOKO C. SHIMAZU	0. 75	150. 00	112. 50
		TOTAL CURRENT FEES	\$9,726. 00
		STATE TAX AT 4. 16%	412. 92
		TOTAL FEES AND TAX	\$10,338. 92
DATE	COSTS ADVANCED		AMOUNT
FAX CHARGE			1. 80
XEROX CHARGE			101. 20
		TOTAL CURRENT COSTS	\$103. 00
		CURRENT INVOICE DUE	\$10,441. 92

082 1938

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 500 ALA MOANA BOULEVARD
 HONOLULU, HAWAII 96813

McCORRISTON MILLER MUKAI MACKINNON LLP

ATTORNEYS AT LAW

PHONE: (808) 529-7300
 FACSIMILE: (808) 524-8293
 E-MAIL: INFO@M4LAW.COM
 FED TAX I.D. NO. 99-0060339

CLIENT : 17087	CURRENT FEES AND TAX	\$10,822.22
CASE : 51892	CURRENT COSTS AND TAX	0.00
DATE : 01/17/02		
INVOICE : 114325		
ATTORNEY: FRANKLIN K. MUKAI		10,822.22

OCEAN RESORT HOTEL
 175 PADAKALANI AVENUE
 HONOLULU, HI 96815



PAYMENT DUE UPON RECEIPT

OCEAN RESORT HOTEL
 RE: GENERAL

DATE: 01/17/02
 INVOICE: 114325

FOR PROFESSIONAL SERVICES RENDERED through 12/31/01

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/03/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON FORM OF PURCHASE AND SALE AGREEMENT	0.30	67.50
12/04/01	STACEY C. G. HEE - LEGAL SERVICE - BEGIN DRAFT OF FORM OF PURCHASE AND SALE AGREEMENT FOR GOLF COURSES AND HOTELS	1.05	157.50
12/04/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	1.50	525.00
12/04/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT	0.15	33.75
12/05/01	STACEY C. G. HEE - LEGAL SERVICE - CONTINUE DRAFT OF FORM OF PURCHASE AND SALE FOR GOLF COURSES AND HOTELS; DRAFT FORM OF STOCK PURCHASE AGREEMENT	1.80	270.00
12/05/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	1.90	665.00
12/05/01	ASAOKA C. SHIMAZU - LEGAL SERVICE - REVIEW PURCHASE AND SALE AGREEMENT	0.15	22.50
12/05/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON PURCHASE AND SALE AGREEMENT.	2.10	472.50
12/06/01	STACEY C. G. HEE - LEGAL SERVICE - DRAFT FORM OF PURCHASE AND SALE AGREEMENT (LEASEHOLD)	1.80	270.00

082 1136

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 FIVE WATERFRONT PLAZA, 4TH FLOOR
 500 ALA MOANA BOULEVARD

HONOLULU, HAWAII 96813
 OCEAN RESORT HOTEL
 01/17/02
 PAGE 2

McCORRISTON MILLER MUKAI MACKINNON LLP

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 FED TAX I.D. NO. 99-0080339

CLIENT: 17087
 CASE: 51892
 INVOICE: 114325

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/06/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.60	210.00
12/06/01	PETER J. HAMASAKI - LEGAL SERVICE - WORK ON STOCK PURCHASE AGREEMENT	0.90	202.50
12/07/01	FRANKLIN K. MUKAI - LEGAL SERVICE - CONF MR. KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	1.50	525.00
12/07/01	PETER J. HAMASAKI - LEGAL SERVICE - DRAFT PURCHASE AND SALE AGREEMENT (STOCK AND ASSETS); DRAFT STOCK PURCHASE AGREEMENT; DRAFT CONFIDENTIALITY AGREEMENT; DRAFT TRANSMITTAL TO KOBAYASHI GROUP; MEETING WITH MR. KINOSHITA AND A. YEE.	1.80	405.00
12/10/01	STACEY C. G. HEE - LEGAL SERVICE - REVIEW AGREEMENTS; MEETING WITH CLIENT	0.90	135.00
12/10/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; CONF W/MR. T. KINOSHITA; TELECON WAYNE TANIGAWA OF THE KOBAYASHI GROUP	1.65	577.50
12/10/01	PETER J. HAMASAKI - LEGAL SERVICE - MEETING WITH MR. KINOSHITA; FOLLOW UP CORRESPONDENCE WITH KOBAYASHI GROUP.	1.05	236.25
12/11/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTIES	0.30	105.00
12/12/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW MEMO	0.60	210.00
12/13/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.70	315.00
12/14/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE	1.05	367.50
12/17/01	STACEY C. G. HEE - LEGAL SERVICE - RESEARCH RE: RECORDATION OF JAPANESE LANGUAGE DOCUMENT IN HAWAII; TELEPHONE CONFERENCE WITH HARRIET AT THE BUREAU OF CONVEYANCES AND DAVID FONG AT THE LAND COURT	0.30	45.00
12/17/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW PROPERTY; TELECON MR. TOSHIO KINOSHITA; CONF SATOSHI KINOSHITA	1.80	630.00

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** CONTINUED ON PAGE 2000 **

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 FIVE WATERFRONT PLAZA, 4TH FLOOR
 500 ALA MOANA BOULEVARD
 HONOLULU, HAWAII 96813
 OCEAN REEF HOTEL
 01/17/02
 PAGE 3

McCORRISTON MILLER MUKAI MACKINNON LLP

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 FED TAX I.D. NO. 99-0080339

CLIENT: 17087
 CASE: 51892
 INVOICE: 114325

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
12/17/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH T. KINOSHITA AND S. KINOSHITA	0.45	67.50
12/17/01	PETER J. HAMASAKI - LEGAL SERVICE - RESEARCH REGARDING RECORDATION OF MEMORANDUM OF FOREIGN LANGUAGE DOCUMENTS IN BUREAU OF CONVEYANCES OR LAND COURT	0.60	135.00
12/18/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW STRUCTURE; REVIEW FINANCIALS	1.20	420.00
12/18/01	ASAKO C. SHIMAZU - LEGAL SERVICE - TELEPHONE CONFERENCE WITH S. KINOSHITA	0.15	22.50
12/19/01	STACEY C. G. HEE - LEGAL SERVICE - REVIEW E-MAIL FROM ALEX JAMPAL; DRAFT E-MAIL REGARDING RECORDATION OF JAPANESE LANGUAGE DOCUMENT	0.30	45.00
12/19/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS	0.90	315.00
12/20/01	FRANKLIN K. MUKAI - LEGAL SERVICE - TELECON SATOSHI KINOSHITA; REVIEW FINANCIALS; REVIEW STRUCTURE	1.20	420.00
12/21/01	STACEY C. G. HEE - LEGAL SERVICE - TELEPHONE CONFERENCE WITH ALEX JAMPAL REGARDING STATUS OF AGREEMENT	0.20	30.00
12/21/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW STRUCTURE; REVIEW FINANCIALS; CONF SATOSHI KINOSHITA, WAYNE TANIGAWA	1.20	420.00
12/24/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW STRUCTURE	1.20	420.00
12/26/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	1.20	420.00
12/27/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FINANCIALS; REVIEW CORPORATE STRUCTURE	1.20	420.00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW FAX RE: TRI-PARTY AGREEMENT; REVIEW MEMO	1.00	350.00
12/28/01	STACEY C. G. HEE - LEGAL SERVICE - REVIEW	0.30	45.00

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 PAGE 4

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 FED TAX ID. NO. 99-0080339

CLIENT: 17087
 CASE: 51892
 INVOICE: 114325

DATE	PROFESSIONAL SERVICES	HOURS	AMOUNT
	E-MAIL FROM LORRIN HIRANO; DRAFT E-MAIL TO SATOSHI KINOSHITA		
12/28/01	STACEY C. G. HEE - LEGAL SERVICE - REVIEW E-MAIL FROM LORRIN HIRANO; DRAFT E-MAIL TO SATOSHI KINOSHITA	0.30	45.00
12/28/01	FRANKLIN K. MUKAI - LEGAL SERVICE - REVIEW CORPORATE STRUCTURE; REVIEW FINANCIALS	1.05	367.50
TOTAL HOURS AND FEES		38.55	\$10,390.00
<hr/>			
ATTORNEY	HOURS	RATE	AMOUNT
PETER J. HAMASAKI	6.90	225.00	1,552.50
FRANKLIN K. MUKAI	21.95	350.00	7,682.50
STACEY C. G. HEE	6.95	150.00	1,042.50
ASAKO C. SHIMAZU	0.75	150.00	112.50
TOTAL CURRENT FEES		\$10,390.00	
STATE TAX AT 4.16%		432.22	
TOTAL FEES AND TAX		\$10,822.22	
CURRENT INVOICE DUE		\$10,822.22	
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